



HOUSE JOINT RESOLUTION No. 2

DIGEST OF INTRODUCED RESOLUTION

Citations Affected: Article 10 of the Indiana Constitution.

Synopsis: Property tax exemption for senior citizens. Provides that real property in which an individual has an ownership interest or another interest prescribed by law may not be taxed if the individual: (1) is at least 65 years of age; (2) uses the real property as the individual's homestead; and (3) has paid taxes on real property located in Indiana for at least ten years. Provides that the exemption does not prohibit the collection of delinquent property taxes, assessments, fees, or charges relating to real property from the individual claiming the exemption. This proposed amendment has not been previously agreed to by a general assembly.

Effective: This proposed amendment must be agreed to by two consecutive general assemblies and ratified by a majority of the state's voters voting on the question to be effective.

Cheatham

January 7, 2009, read first time and referred to Committee on Ways and Means.

C
o
p
y



Introduced

First Regular Session 116th General Assembly (2009)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2008 Regular Session of the General Assembly.

HOUSE JOINT RESOLUTION No. 2

A JOINT RESOLUTION proposing an amendment to Article 10 of the Indiana Constitution concerning taxation.

Be it resolved by the General Assembly of the State of Indiana:

- 1 SECTION 1. The following amendment to the Constitution of the
2 State of Indiana is proposed and agreed to by this, the One Hundred
3 Sixteenth General Assembly of the State of Indiana, and is referred to
4 the next General Assembly for reconsideration and agreement.
- 5 SECTION 2. ARTICLE 10, SECTION 1 OF THE CONSTITUTION
6 OF THE STATE OF INDIANA IS AMENDED TO READ AS
7 FOLLOWS: Section 1. (a) The General Assembly shall provide, by
8 law, for a uniform and equal rate of property assessment and taxation
9 and shall prescribe regulations to secure a just valuation for taxation of
10 all property, both real and personal. The General Assembly may
11 exempt from property taxation any property in any of the following
12 classes:
13 (1) Property being used for municipal, educational, literary,



C
o
p
y

scientific, religious, or charitable purposes.

(2) Tangible personal property other than property being held as an investment.

(3) Intangible personal property.

(4) Tangible real property, including curtilage, used as a principal place of residence by an:

(A) owner of the property;

(B) individual who is buying the tangible real property under a contract; or

(C) individual who has a beneficial interest in the owner of the tangible real property.

(b) The General Assembly may exempt any motor vehicles, mobile homes, airplanes, boats, trailers, or similar property, provided that an excise tax in lieu of the property tax is substituted therefor.

(c) Real property in which an individual has an ownership interest or another interest prescribed by law may not be taxed if all of the following apply:

(1) The individual is at least sixty-five (65) years of age.

(2) The individual uses the real property as the individual's principal place of residence, as defined by law.

(3) The individual has paid taxes on real property located in Indiana for at least ten (10) years.

This subsection does not prohibit the collection of delinquent property taxes, special assessments, fees, or charges relating to real property from the individual claiming the exemption under this subsection.

C
o
p
y

